

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 1779**

January 23, 2020

**SUMMARY OF BILL:** Clarifies the occupational privilege tax year is from June 1 through May 31 of the following year.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- The proposed legislation does not change the June 1 due date for the occupational privilege tax. Clarifying the beginning and end dates of the applicable tax year will not impact occupational privilege tax collections.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner". The signature is written in a cursive style.

Krista Lee Carsner, Executive Director

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